

SENATE BILL REPORT

SB 5159

As of January 21, 2009

Title: An act relating to the time period for motor vehicle fuel excise tax and special fuel tax refunds.

Brief Description: Extending the time period for motor vehicle fuel excise tax and special fuel tax refunds.

Sponsors: Senators King, Haugen, Swecker, Sheldon, Kastama, Kauffman, Berkey and Shin.

Brief History:

Committee Activity: Transportation: 1/20/09.

SENATE COMMITTEE ON TRANSPORTATION

Staff: David Ward (786-7341)

Background: Current law provides up to five years to claim both motor and special fuel tax refunds resulting from audits of fuel tax licensees by the Department of Licensing (DOL). However, claims for either motor or special fuel tax refunds by non-highway fuel users are limited to 13 months from the date the fuel was purchased, even if historical tax overpayments are discovered through audits by other entities.

Summary of Bill: Claims for both motor or special fuel tax refunds from non-highway fuel users are extended to five years from the date the fuel was purchased. All such refund claims would be required to be substantiated by records at the time of application and available for audit as determined by the director of the DOL.

Appropriation: None.

Fiscal Note: Requested on January 15, 2009.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: None.

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Persons Testifying: No one.